

# Industry Circular



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## Internal Revenue Service

Alcohol and Tobacco Tax Division  
Washington, D.C. 20224

Industry Circular No. 68- 21

July 12, 1968

### Use of Plastics for the Manufacture of Liquor Bottles

Proprietors of Distilled Spirits Plants,  
Manufacturers of Liquor Bottles,  
Importers, Wholesale Liquor Dealers  
and others concerned:

#### Purpose

The purpose of this circular is to ask for your views concerning the possible use of plastics for manufacturing liquor bottles.

#### Background

In times past requests have been received for the approval of the use of plastics of one kind or another for manufacturing liquor bottles. For a variety of reasons (both technological and administrative) plastic material has not yet been approved for such purpose. However, because of the recent development of newer types of plastic and because of the increasing use of plastic containers for other types of products (including food products), consideration is being given (pursuant to 26 CFR 173.5, 194.11, 201.11, 250.11, and 251.11) to the feasibility of approving for use in the manufacture of liquor bottles one or more of the types of plastic which are susceptible to being molded or formed into a bottle which will retain the same shape and dimensions when filled as when empty.

#### Presentation of Views

Any person having an interest in the manufacture, use, or importation of plastic liquor bottles should present his views, in respect thereof, to the Director, before, August 31, 1968. Such views should be expressed in writing and should be supported, insofar as possible, by any data which might be relevant thereto. Such material should be addressed to the Director, Alcohol and Tobacco Tax Division, Internal Revenue Service, Washington, D. C. 20224, Attention: CP:AT:PR.

Harold A. Serr  
Director, Alcohol and Tobacco Tax Division